

# CITY OF EAU CLAIRE

## COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended December 31, 2004

	Parking Utility	Hobbs Ice Center	Outdoor Pool	Total Nonmajor Enterprise Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 220,270	\$ 409,318	\$ 187,922	\$ 817,510
Cash paid to suppliers for goods and services	(127,432)	(168,888)	(100,745)	(397,065)
Cash paid to employees for services	(114,877)	(244,841)	(147,167)	(506,885)
Net Cash Flows From Operating Activities	(22,039)	(4,411)	(59,990)	(86,440)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Principal paid on advances from other funds	-	-	(100,000)	(100,000)
Interest paid on advances from other funds	-	-	(21,922)	(21,922)
Transfers from other funds	65,000	75,115	214,439	354,554
Net Cash Flows From Noncapital Financing Activities	65,000	75,115	92,517	232,632
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition and construction of capital assets	-	(79,846)	(26,250)	(106,096)
Net Cash Flows From Capital and Related Related Financing Activities	-	(79,846)	(26,250)	(106,096)
Net Increase (Decrease) in Cash and Cash Equivalents	42,961	(9,142)	6,277	40,096
CASH AND CASH EQUIVALENTS - Beginning of Year	413,153	9,892	46,248	469,293
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 456,114	\$ 750	\$ 52,525	\$ 509,389
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS</b>				
Cash and Cash Equivalents per Balance Sheet	\$ 456,114	\$ 750	\$ 52,525	\$ 509,389
Cash and Cash Equivalents Per Statement of Cash Flows	\$ 456,114	\$ 750	\$ 52,525	\$ 509,389
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating loss	\$ (172,497)	\$ (61,761)	\$ (107,356)	\$ (341,614)
Adjustments to Reconcile Operating Loss to Net Cash Flows From Operating Activities				
Noncash items included in income				
Depreciation	151,440	73,576	47,739	272,755
Change in assets and liabilities				
Accounts receivable	1,500	(48,759)	(1,025)	(48,284)
Accounts payable	323	7,171	1,377	8,871
Due to other funds	-	29,133	-	29,133
Other current liabilities	(2,805)	(3,771)	(725)	(7,301)
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ (22,039)	\$ (4,411)	\$ (59,990)	\$ (86,440)